

**CITY AND BOROUGH OF SITKA**

**ORDINANCE NO. 2012-05**

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING SITKA GENERAL CODE 4.09.100 ENTITLED "EXEMPTIONS" TO REMOVE SUBSECTION L REGARDING SALES MADE BY NONPROFIT CHARITABLE ORGANIZATIONS**

1. **CLASSIFICATION.** This ordinance is of a permanent nature and is intended to become a part of the Sitka General Code ("SGC").

2. **SEVERABILITY.** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstance shall not be affected.

3. **PURPOSE.** The purpose of this ordinance is to amend the sales tax exemptions at SGC 4.09.100 by repealing the exemption at subsection L for sales made by nonprofit charitable organizations.

4. **ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that SGC4.09.100L is amended as follows (new language underlined; deleted language stricken):

**Chapter 4.09  
Sales Tax**

\* \* \*

**4.09.100 Exemptions.**

The following sales are exempt from taxation:

\* \* \*

L. ~~RESERVED. Nonprofit Charitable Organizations. Sales made by nonprofit charitable organizations which do not have paid employees and which do not keep normal business hours are exempt.~~

\* \* \*

5. **EFFECTIVE DATE.** This ordinance shall become effective on July 1, 2012.

45           **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of  
46 Sitka, Alaska this \_\_\_\_\_ day of \_\_\_\_\_, 2012.

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Cheryl Westover, Mayor

52 ATTEST:

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Colleen Ingman, MMC

56 Municipal Clerk